Manager
Securities Operations



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IAIDL

July 20, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

JUL 21 2004

THOMSON FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SAVANNAH ELECTRIC AND POWER COMPANY, 1,800,000 shares of 6.00% Series Preferred Stock, Non-Cumulative, par value \$25 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 20, 2004. Tentative listing date – July 22, 2004.

Sincerely,

fard

Work